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No. 2000/033

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TO COUNTY ASSESSORS:

### **BOARD-PRESCRIBED FORMS REVIEW PROCESS**

Each year the Board is required to review and approve (or disapprove) all rearranged Board-prescribed forms and to review all prototype forms that will be used by the county in the tax year to follow. The purpose of this letter is to facilitate the form review process.

Near the beginning of each calendar year, usually in late February or early March, the Forms Subcommittee of the California Assessors' Association (CAA) holds its annual meeting. At this meeting, proposed changes to existing forms and recommendations for new forms are discussed. By vote of the subcommittee, the proposed changes and forms are either approved or disapproved. The recommendations of the committee are forwarded to the CAA, and upon its approval forwarded to the Board. After Board approval, the forms are then formatted by the Board staff.

On or before August 31, the forms that have changed from the previous year are forwarded to the county assessors. At a later date, three checklists are sent to the counties. The three checklists are:

- *Checklist of Board-Prescribed Property Statement and In Lieu Tax Forms ("Property Statements")*
- *Checklist of Miscellaneous Board-Prescribed Property Tax Forms ("Miscellaneous Forms")*
- *Checklist of Board-Prescribed Exemption Claim Forms ("Exemption Claims")*

The county assessor is asked to indicate on the checklists if his or her office will use the prototype form, rearrange the form, or—in the case of *Property Statements* and *Exemption Forms*—not use the form at all. For *Miscellaneous Forms*, the option "will not use" is not available.

The *Property Statements* and *Miscellaneous Forms* checklists are to be returned by October 15. The *Exemption Claims* checklist is to be returned by December 1. If an assessor's office rearranges Board-prescribed forms, substitute copies of all such forms should be included with the returned checklists. Board staff will review the rearranged forms and will respond with either the form being approved, and stamped as such, or the form being disapproved and returned with a letter detailing the discrepancies. The

county is to respond to the discrepancies by submitting duplicated copies of the corrected forms within 30 days.

No later than February 10, all assessors' offices should send to the Board one copy of the final print of all of the forms that will be used during the next tax year. These forms will be reviewed by Board staff for compliance to ensure that they are in fact either approved rearranged forms or the correct prototype forms.

One problem discovered during the past review period has been the interval between approval and printing of the forms. Some counties have submitted rearranged forms for approval *after* the printing for that year has taken place. It is important that rearranged forms be approved *prior* to their printing.

The following are typical reasons forms (both rearranged and prototype) have been disapproved:

- Not including all of the pages of the form. (Instructions must also be included as part of the form.)
- Not using the latest version of the form.
- Prescribed form number identification, page identifier, and/or revision number and date are incorrect or missing. The form number identification will always be "BOE" followed by a number, such as "BOE-571-L." Except for one-sided forms, the page identifier will be in parentheses and always follow the form number identification. The revision number and date will consist of the revision number followed in parentheses by the month and year of the latest revision, such as "REV. 2 (6-99)."
- Adding or omitting questions, statements, or directions to the form or its instructions.
- During this past year, a common discrepancy has been the use of the word "SIGNATURE" in place of "CERTIFICATION" in the certification area of the form.
- Submitting forms that are not Board-prescribed.

Often during the review process, Board staff is asked to change the format of a form. The Board staff does not have the authority to unilaterally make changes. If an assessor's office desires a change to a form, it should submit its recommendations to the CAA Forms Subcommittee, which is currently being chaired by the Honorable Dick Fisher, Yolo County Assessor.

A number of counties have also included with their forms a cover letter that is sent to the taxpayer, typically with the Business Property Statement or the Agricultural Property Statement. In the cover letter are a number of items to help the taxpayer

complete and file the statement. Included on some of the cover letters are questions to be answered if the taxpayer has moved, sold, or closed the business during the preceding year. In some instances, these questions are placed near the due date of the property statement along with a comment concerning the possibility of a penalty for failure to file. The overall effect is that the taxpayers may be led to believe that they will be penalized if they do not respond to the questions on the cover letter. Approval by Board staff of county forms does not extend that approval to the cover letter or to the questions on that cover letter.

If you have any questions, please contact Mr. Peter Gaffney at (916) 445-4982.

Sincerely,

/s/ David J. Gau for

Richard C. Johnson  
Deputy Director  
Property Taxes Department

RCJ:las